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the California trade-unionists have appeared fickle and ungrateful in their repudiation of once-powerful leaders indicate that their allegiance has been given to the cause rather than to the man representing it." "In reviewing the California labor legislation, one is impressed with the absence of that paternalism which is so evident in European labor laws. The California wage-worker has sought the reform of abuses or a guarantee of just treatment rather than special privileges. With the self-reliance characteristic of the West, he has undertaken his own defense by an intelligent use of the ballot and by vigorous organized efforts. If unrestrained in his activities, it seems quite probable that he would be able to hold his own in any future controversies." "On the whole, the labor movement of California has been singularly free from corruption. In proportion as the rank and file of its membership learn to take a more intelligent interest in political activities, we can hope for an infusion of that sturdy honesty that is generally characteristic of the American working man."

GEORGE GORHAM GROAT

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*State and Local Taxation.* Third Annual Conference, under the Auspices of the International Tax Association, Held at Louisville, Ky., September 21-24, 1909. Addresses and Proceedings. Columbus, Ohio: International Tax Association, 1910. 8vo, pp. 381.

The interest in the work and aims of the International Tax Association seems well sustained in the third annual conference. The scope of the program presented may be indicated by a brief review of the leading topics discussed, without attempt to summarize all of the papers contributed.

The topic which seemed to awaken the greatest interest in the conference was that of recent federal taxation. The new corporation tax was assailed by Mr. Purdy as "unworkable and unjust, not productive of revenue, and needlessly inquisitorial." Professor Seligman was inclined to justify the tax as a regulative measure, though "as a purely fiscal measure the new tax was open to every possible objection." The general discussion of the papers on this topic, which was by far the most interesting and spirited of any of the discussions, revealed the fact that the conference was by no means unanimous in their conception of the fundamental nature of a tax, that is, whether taxes should be levied for fiscal purposes only, or whether taxes levied primarily for regulative ends were legitimate. The resolution which resulted from these papers may be interpreted as an intimation of the attitude of the conference toward further expansion of the federal powers in this direction.

The whole large question of the recent tendencies toward centralization, with its "issues far beyond the limits of taxation," was raised by the suggestion of President Foote for a convention of the states "for the purpose of discussing, reviewing, and readjusting the powers delegated to the federal government." These suggestions found expression in the resolution requesting the governor of Kentucky "to submit the subject for the consideration of the governors, at the first meeting of their association."

The case for a classified property tax was very strongly put by Professor

Bullock, who urged "a readjustment of taxation to what property will bear." His point that "the basis of a classified property tax must be a tax upon realty" was made more emphatic by Mr. Powers' appeal for uniform listing of real estate. The suggestions of these papers were endorsed by a resolution of the conference and the appointment of a committee to which these topics were referred for further consideration and report at the next conference.

Taxation of Insurance was discussed in three papers. The writers were unanimous in advocating reduced taxation of insurance companies and greater uniformity of insurance tax laws. They deplored the entrance of the federal government into this field. Insurance taxation was made a subject for further consideration at the next conference by a resolution which advocated greater co-operation among the states in the interest of uniformity.

Among the other papers presented to the conference were two on the taxation of public utilities, several on various aspects of state taxation, especially in the southern states, and a brief account of the working of state supervision of assessments in West Virginia. General discussion, with the exception noted above, was almost entirely lacking. The variety of subjects presented in the papers naturally rendered thorough discussion of any question an impossibility. It is doubtful if the extensive method hitherto followed by the association in the annual conferences is as profitable as a more intensive and thorough consideration of the great problems of taxation.

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*Théorie de l'impôt progressif.* Par LOUIS SURET. Paris: Felix Alcan, 1910. 8vo, pp. 774. Fr. 15.

The purpose of this study is to determine whether there is any principle which justifies progressive taxation. The greater part of the text is devoted to destructive criticism of the usual theories of taxation. In this criticism the author employs the method of presenting lengthy quotations and paraphrases from previous writers on taxation with a few paragraphs indicating their disagreement and contradictions.

After a preliminary chapter on terminology that contains nothing new, an examination of the "theory of exchange," within which is included the value of service, cost of service, and insurance theories, is undertaken. The exponents of this doctrine have so many differences of definition and hypothesis that they have never reached any agreement as to the justification of progressive taxes. Nor can any agreement be reached, because the theory errs in its too individualistic conception of the state and because it is based upon undeterminable subjective valuations; a well-known criticism that one would have thought hardly required one hundred and fifty pages of extracts from other writers' opinions to establish.

The theories of faculty and sacrifice, considered as positive and negative aspects of the same concept, fare no better. They comprise "a number of sub-theories very often contradictory and incompatible" (p. 394), and conclusions drawn from them, whether in favor of progressive or proportional taxes, depend on the subtheory selected. In general they furnish no basis for a system of taxation because it is impossible to measure or define either faculty or sacrifice.